

Marion County, Illinois

Fiscal Year 2021

Audit Recap

Josh Faivre, CPA
Senior Manager
815.265.6803
jfaivre@wipfli.com

Hope Friday, CPA
Manager
815.267.1409
hope.friday@wipfli.com

May 14, 2024

wipfli.com



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Auditor's Reports

- Independent Auditor's Report
 - ▶ Clean "unmodified" opinion on basic financial statements
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Performed in Accordance with *Government Auditing Standards*
 - ▶ One finding on internal controls over financial reporting or compliance – Segregation of duties
- Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement
 - ▶ Clean "unmodified" opinion
- Independent Accountant's Report on Compliance and on Internal Control over Compliance – Circuit Clerk
 - ▶ Two findings on internal controls over financial reporting or compliance – Segregation of duties and trial balance reconciliation

Things to Note:

- GASB Statement No. 84 related to fiduciary activities implemented
- County expended \$969,289 of federal funds during FY21.
 - ▶ State and Local Fiscal Recovery Funds (ARPA) tested in compliance examination- \$249,000 expended during FY21
- Changed in IMRF pension liability (asset) as result of investment returns –
 - ▶ Regular Plan – Net pension asset increased to \$3,304,214, from \$1,816,057 asset in prior year
 - ▶ SLEP Plan – Net pension asset increased to \$1,045,826, from \$138,610 liability in prior year
 - ▶ ECO Plan – Net pension liability decreased to \$1,184,511, from \$1,457,811 liability in prior year
- All cash and deposits were properly collateralized as of November 30, 2021.

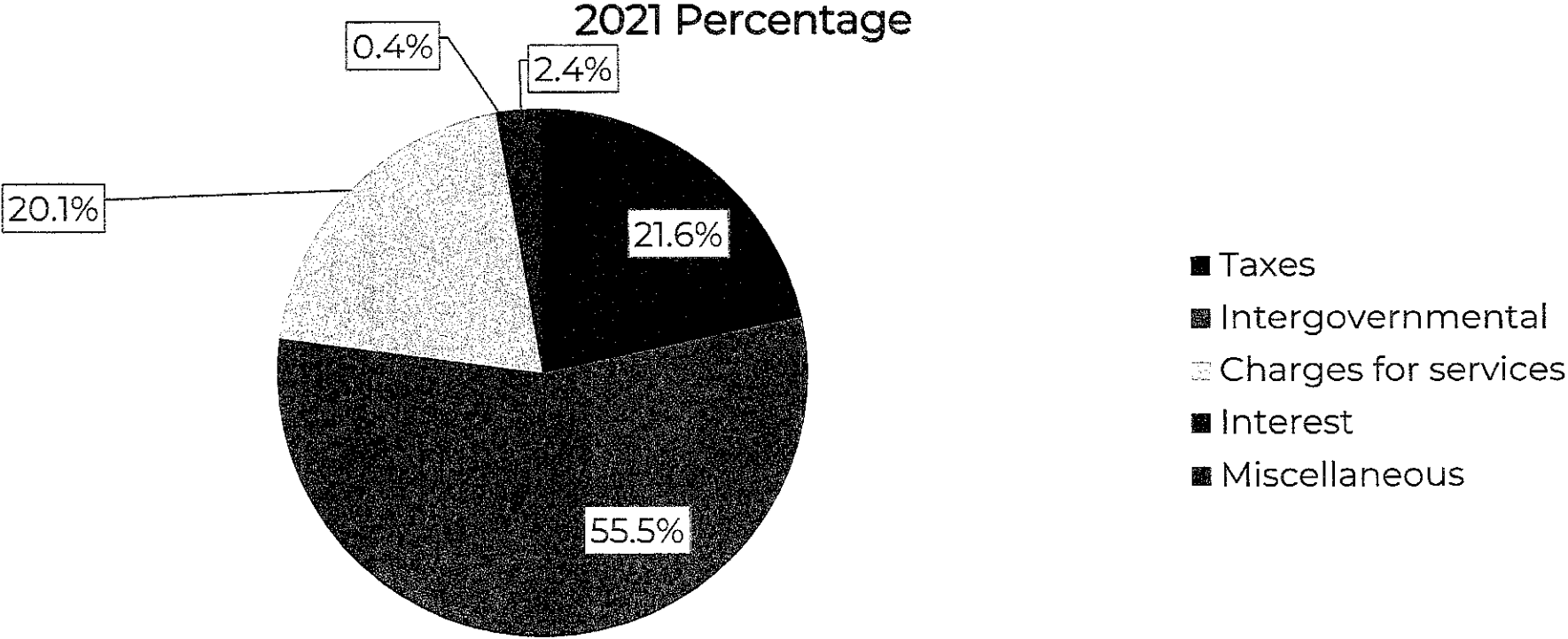
Change in General Fund – Current Year to Prior Year

	2021	2020	Change
Revenues:			
Taxes	\$2,114,362	\$1,369,271	\$125,111
Intergovernmental	4,528,465	4,432,292	496,173
Charges for services	2,982,788	4,118,016	-1,133,228
Interest	8,760	9,465	-705
Miscellaneous	470,333	0	470,333
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Total revenues	10,504,728	10,547,044	-42,316
Expenditures:			
Current:			
General control and administration	2,103,199	2,494,359	-391,160
Public safety	4,546,647	4,436,689	109,958
Judiciary and courts	2,266,541	1,165,380	1,100,561
Public works and transportation	73,102	0	73,102
Health and welfare	25,410	0	25,410
Capital outlay	168,173	0	168,173
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Total expenditures	9,181,072	8,087,028	1,094,044
Excess (deficiency) of revenues over expenditures	1,323,656	2,460,016	-1,136,360
Other financing sources (uses):			
Transfer in	0	0	0
Transfer out	-427,323	-437,280	9,957
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Total other financing sources (uses)	-427,323	-437,280	9,957
Net change in fund balance	896,333	2,022,736	-1,126,403
Fund balances, beginning of year, as restated	4,675,467	2,652,731	
Prior period adjustments	-1,136,304		
Fund balances, end of year	\$4,435,486	\$4,675,467	

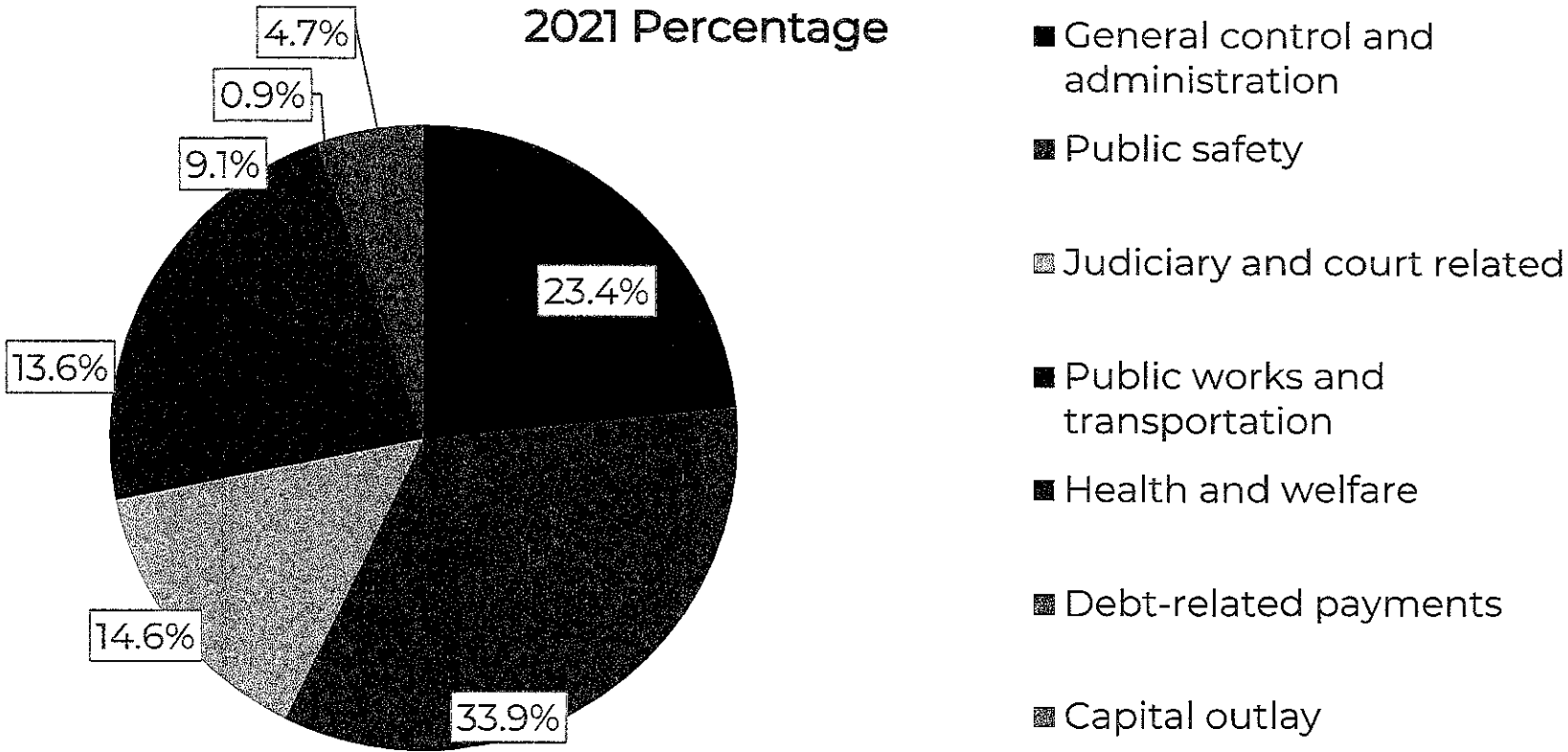
Change in Governmental Funds– Current Year to Prior Year

	2021	2020	Change
Revenues:			
Taxes	\$4,882,167	\$4,438,196	\$443,971
Intergovernmental	12,557,294	8,469,843	4,087,451
Charges for services	4,548,670	7,189,971	-2,641,301
Interest	81,508	54,186	27,322
Miscellaneous	537,268	0	537,268
Total revenues	22,606,907	20,152,196	2,454,711
Expenditures:			
Current:			
General control and administration	4,077,372	4,890,003	-812,631
Public safety	5,931,559	4,778,920	1,152,639
Judiciary and courts	2,552,845	1,372,305	1,180,340
Public works and transportation	2,373,136	2,271,831	101,305
Health and welfare	1,588,128	1,717,940	-129,812
Principal payments	126,010	645,000	-518,990
Interest payments	23,356	21,569	1,787
Capital outlay	818,335	0	818,335
Total expenditures	17,490,741	15,697,768	1,792,973
Excess (deficiency) of revenues over expenditures	5,116,166	4,454,428	661,738
Other financing sources (uses):			
Proceeds from issuance of long-term debt	0	0	0
Transfer in	955,761	1,029,916	-74,155
Transfer out	-955,761	-1,029,916	74,155
Total other financing sources (uses)	0	0	0
Net change in fund balance	5,116,166	4,454,428	661,738
Fund balances, beginning of year, as restated	16,965,676	12,511,248	
Prior period adjustments	-923,885		
Fund balances, end of year	\$21,157,957	\$16,965,676	

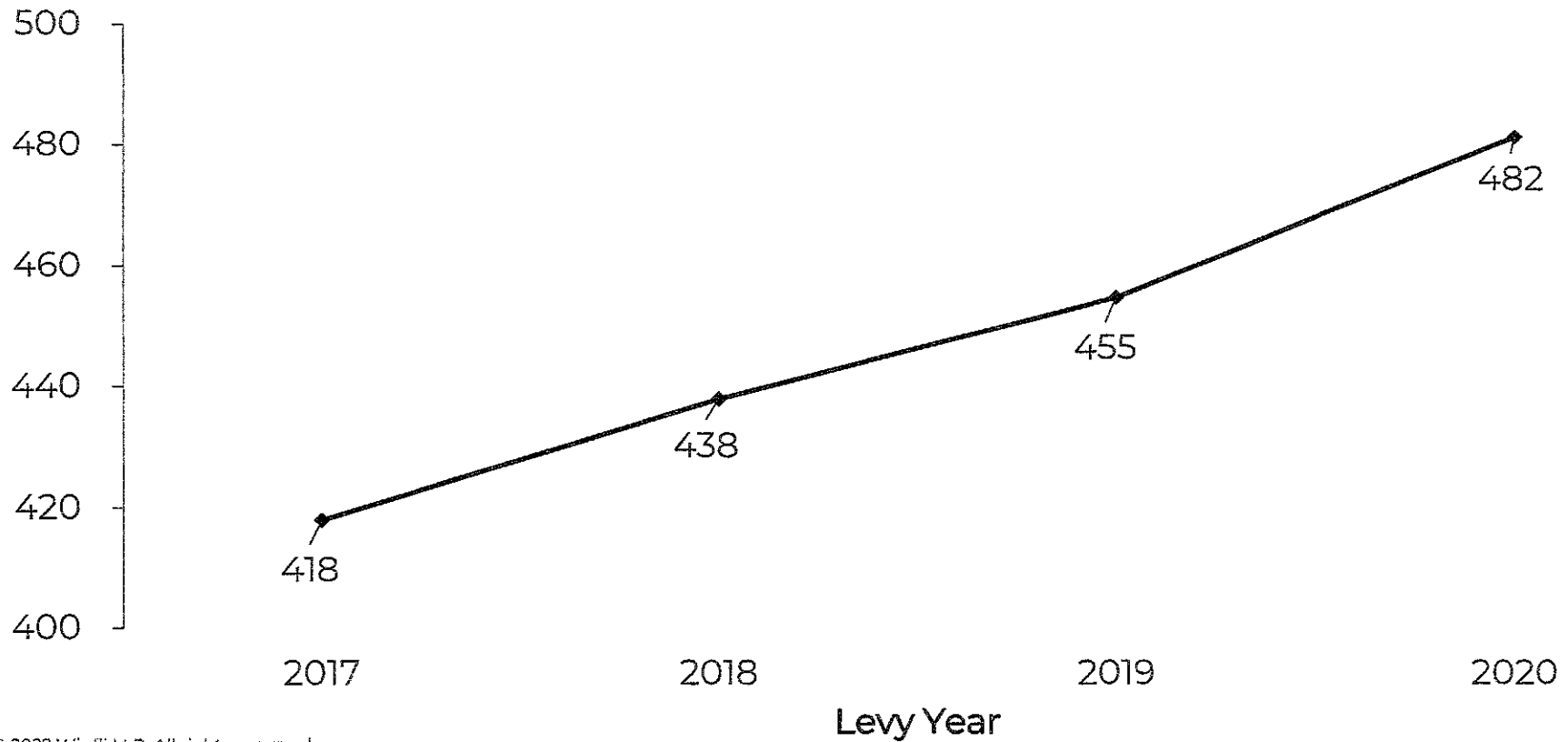
Revenue by Function - 2021



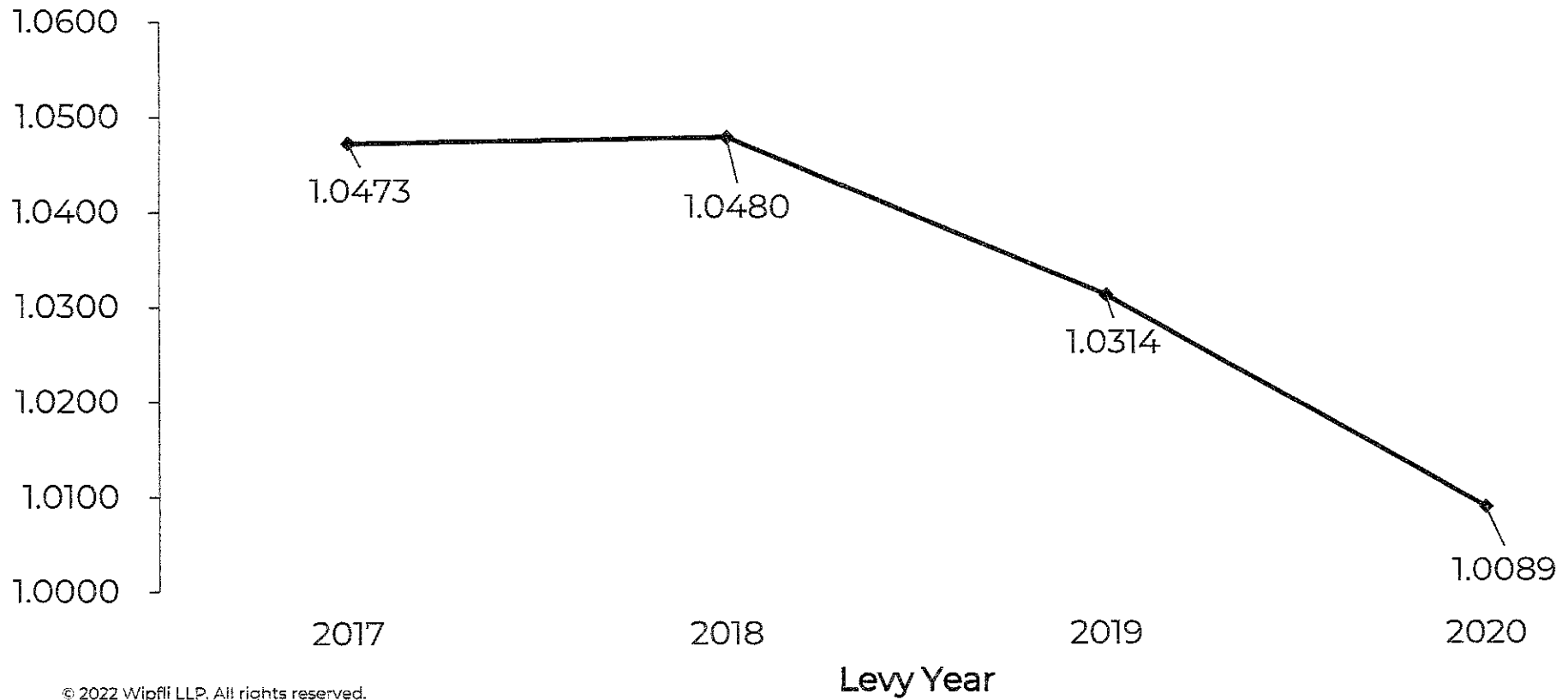
Expenses by Function - 2021



Assessed Valuation (in millions)



Real Estate Tax Rates (per \$100 Assessed Valuation)



The Wipfli Way

